FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mike Parrish
DOCKET NO.: 25-00537.001-R-1
PARCEL NO.: 04-33-200-029

The parties of record before the Property Tax Appeal Board are Mike Parrish, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$16,690
IMPR.:	$127,700
TOTAL:	$144,390

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of brick exterior construction containing 2,356 square feet of living area. The dwelling was constructed in 1990 and is approximately 35 years old. Features of the property include a full basement, central air conditioning, one fireplace, four bathrooms, an attached garage with 624 square feet of building area and a detached garage with 728 square feet of building area. The property has a 51,401 square foot site located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with one-story dwellings of wood frame construction that range in size from 2,003 to 2,760 square feet of living area and are from 20 to 69 years old. Each comparable has a basement ranging in size from 1,300 to 2,760 square feet, one fireplace and 2, 2½ or 3½ bathrooms. Four comparables have central air

conditioning, and four comparables have garages ranging in size from 506 to 1,863 square feet of building area. These properties have sites ranging in size from 7,841 to 135,646 square feet of land. The comparables have the same neighborhood code as the subject and are located from .23 to .80 of a mile from the subject property. The sales occurred from January 2023 to February 2024 for prices ranging from $270,900 to $410,000 or from $125.00 to $154.77 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $113,077.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $144,390. The subject's assessment reflects a market value of $433,213 or $183.88 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on four comparable sales improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,815 to 2,554 square feet of living area and are from 25 to 64 years old. Each comparable has a full basement with one having 1,100 square feet of finished area, central air conditioning, a garage ranging in size from 492 to 982 square feet of building area and 2, 2½, 3 or 3½ bathrooms. Three comparables have one or three fireplaces and comparable #1 has an inground swimming pool. The comparables have sites ranging in size from 30,492 to 217,800 square feet of land. Two comparables have the same neighborhood code as the subject and the comparables are located from .55 of a mile to 2.20 miles from the subject property. The sales occurred from July 2024 to November 2024 for prices ranging from $362,500 to $500,000 or from $194.89 to $223.59 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on ten comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, #4, #5 and #6 as these properties sold during 2023, not as proximate in time to the assessment date at issue as the best sales in this record. The Board gives less weight to appellant's comparable #2 due to differences from the subject in age being approximately 33 years older than the subject dwelling. The Board gives less weight to board of review comparable #1 due to differences from the subject in age, being approximately 29 years older than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4 that are improved with one-story dwellings of brick or wood siding exteriors that range in size from 1,860 to 2,554 square feet of living area and are 25 to 50 years old. These comparables have varying degrees of similarity to the subject and would require adjustments to make them

more equivalent to the subject property. Each comparable has 1, 1½ or 2 fewer bathrooms than the subject and less garage area than the subject requiring upward adjustments to make them more equivalent to the subject for these differences. Board of review comparables #2 and #3 have dwellings that are approximately 21% and 14% smaller than the subject home, respectively, suggesting upward adjustments to the comparables for dwelling size would be appropriate. Board of review comparable #2 has a smaller site than the subject, indicating an upward adjustment for land area would be appropriate. Conversely, board of review comparables #3 and #4 have significantly larger sites than the subject indicating downward adjustments for land area would be proper. These three comparables sold from July to September 2024 for prices ranging from $362,500 to $500,000 or from $194.89 to $223.59 per square foot of living area, including land. Board of review comparable #2 is most like the subject in location and sold for a price of $362,500 or $194.89 per square foot of living area, land included. The subject's assessment reflects a market value of $433,213 or $183.88 per square foot of living area, including land, which is within the total price range and is below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds the subject's assessment reflects the property's fair cash value and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 20, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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